

Juridical Implications of Establishment of Individual Limited Liability Company Without Notary Deed Referring the Law Concerning Creation of Employment in the Conception of Legal Security

Reno Fahmi Wijaya*)

*) Faculty of Law, Universitas Islam Sultan Agung (UNISSULA) Semarang, E-mail: renofahmiwijaya@std.unissula.ac.id

Abstract. *Act No. 11 of 2020 concerning Job Creation (Job Creation Law) opens opportunities for Micro and Small Enterprises (UMK) to form their businesses in the format of a limited liability company which can be established by one person, known as an individual company. An individual company with limited liability is a legal entity concept similar to a limited liability company based on Act No. 40 of 2007 but of course there are different enforceability given privileges to individual companies. The application of this legal entity aims to encourage MSEs or Micro Small Enterprises to develop, so that by turning into a legal entity, MSE owners will find it easier to get investment from the Bank and more regular management of the company. This thesis examines in more depth the establishment of the individual company itself and the legal implications of the establishment of the individual company. This study uses a normative juridical approach using analytical descriptive research specifications. The type of data in this legal research is normative by using primary legal materials in the form of various laws and regulations relating to the protection and legal responsibility of instrumentary witnesses. And secondary legal materials in the form of journals, both international journals and national journals, opinions of notaries, papers, research reports, articles and literature and electronic literature related to legal protection. As well as tertiary legal materials in this study in the form of legal dictionaries, Indonesian dictionaries and encyclopedias. The data collection method in this study is in the form of literature and the data analysis method used is in the form of qualitative data analysis. Based on the results of research and discussion, that there is a new legal entity, namely an individual company which is a legal entity specifically for*

MSEs. In accordance with Article 153A of the Job Creation Law, only 1 (one) person can establish an individual company. The establishment of an individual company does not require a notary deed but is replaced by a statement of establishment by simply filling in the form provided by the minister and then registering it with the minister electronically. Individual Limited Liability Company is contrary to the regulations relating to the pre-existing Limited Liability Company. Regarding the organs of the Individual Limited Liability Company Government Regulation Number 8 of 2021, namely only directors and shareholders. This has resulted in legal uncertainty regarding the organs of the Individual Limited Liability Company contained in Government Regulation Number 8 of 2021 with the company organs contained in the PT Law. And Government Regulation Number 8 of 2021 does not stipulate if an Individual Company is filed for bankruptcy.

Keywords: Juridical Implications, Individual Limited Liability Companies, Legal Certainty.

1. Introduction

Industry is one of the main joints in the life of modern society, because it is one of the centers of human activity to fulfill their daily lives. Industrial activity is a form of economic transaction. A limited liability company (PT) is a legal entity to run a business that has capital consisting of shares, whose owners have as many shares as the number of shares they own. Limited Liability Company is a form of economic activity business that is very popular today, apart from its responsibilities limited. Not only that, a Limited Liability Company makes it easy for its shareholders to transfer their company to other legal subjects by selling their shares. In the substance of the Omnibus law there are interesting substances for discussion, especially regarding the arrangements for the establishment of a Limited Liability Company. The concept of the Omnibus law is a central issue in Indonesia after on 20 October 2019 President Jokowi gave a state address regarding this matter at his inauguration before the MPR session. Through the concept of the Omnibus law, the Government has the goal of settling problem investment as impact overlap overlapping regulation.

The hope is that with the existence of the omnibus law concept it can provide good services to residents and attract foreign investors to invest in Indonesia

On 13 February 2020, the Government formally submitted the Job Creation

Bill as a draft law to the Indonesian Parliament. The Job Creation Bill uses the Omnibus Law model in its drafting technique which covers eleven policy areas. On October 5, 2020 the DPR passed the Omnibus Law on the Job Creation Bill to become Act No. 11 of 2020 concerning Job Creation (Job Creation Law) through a plenary meeting. One of the changes is Act No. 40 of 2007 concerning Limited Liability Companies (UUPT) which is contained in the Ease of Doing Business cluster, Part Five, Article 109 of the Job Creation Law.

This is related to the ease of doing business for micro, small and medium enterprises (MSMEs) as defined by Job Creation in Article 1 point 1 of the Copyright Law. As an implication, the Job Creation Law inserts 10 articles regarding individual limited liability companies that meet the criteria for Micro and Small Enterprises (UMK) as stipulated in Act No. 20 of 2008 concerning Micro, Small and Medium Enterprises (UMK UU).

In Act No. 11 of 2020 concerning Job Creation, a new Limited Liability Company is defined, namely "Limited Liability Company, hereinafter referred to as a Company, is a legal entity which is a capital partnership, established based on an agreement, conducting business activities with authorized capital which is entirely divided into shares or individual legal entities that meet the criteria for Micro and Small Enterprises as stipulated in the laws and regulations regarding Micro and Small Enterprises".

Setting PT as a legal entity that meets the criteria for Micro and Small Enterprises in accordance with Government Regulation Number 7 of 2021 concerning Ease, Protection, and Empowerment of Cooperatives and Micro, Small, and Medium Enterprises. can be established by 1 (one) person, this is what makes changes to the definition of PT by adding that apart from being established based on the PT Agreement, it can also be an individual legal entity.

The establishment of PT for Micro and Small Enterprises is carried out based on a Statement of Establishment. Because an individual PT for Micro and Small Enterprises can be established by 1 (one) person, its establishment is not based on an agreement because there is only 1 (one) person in the PT, but based on a statement of establishment made independently without an agreement. Individual PT can only be established for micro and small business criteria.

The notary has the authority granted by law to draw up various kinds of deeds regarding actions, agreements and stipulations desired by the parties in order to put them into an authentic deed so that the deed has complete evidentiary power and has validity.

Making authentic deed required is done in order to create certainty, order and legal protection. Then, as stated in the elucidation of Act No. 30 of 2004 concerning the Office of a Notary Public, an authentic deed as the strongest and most complete evidence has an important role in every legal relationship in people's lives. 6

Although it does not change the provisions in Act No. 30 of 2004 concerning the Office of a Notary or Act No. 2 of 2014 concerning Amendments to Act No. 30 of 2004 regarding the Office of a Notary directly, the Act No. 11 of 2020 concerning Job Creation (The Job Creation Law), which was promulgated on November 2, 2020, has indirectly changed a number of things related to notary aspects.

So far, in the establishment of a legal entity, such as a Limited Liability Company (hereinafter referred to as PT), Foundations, or Cooperatives, there has always been involvement of a Notary in it as a maker of authentic deeds in the context of establishing the body. Discussion regarding PT in particular, before undergoing several changes through the Act No. 11 of 2020 concerning Job Creation (Job Creation Law), in the Act No. 40 of 2007 concerning Limited Liability Companies (UU No. 40 of 2007). 2007) stated that in the case of the establishment of a PT, the establishment was established with a Notary Deed drawn up in Indonesian.

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The notary remains in effect. This is different from the provisions contained in one of the derivative regulations of the Job Creation Law. In Government Regulation Number 8 of 2021 concerning Company Authorized Capital and Registration of Establishment, Amendment, and Dissolution of Companies that meet the Criteria for Micro and Small Enterprises (PP No. 8 of 2021) it is stated that the establishment of an Individual Company is established by filling out a Statement of Establishment in Indonesian. The new Notary Deed appears in Article 9 PP No. 8 of 2021 which is required in the realm of an individual company when the company wants to change its status to become a limited liability company.

PT Perorangan does not require a notary deed in the process of its establishment, According to Article 153A of the Job Creation Law it states that "Companies that meet the criteria for Micro and Small Enterprises can be established by 1 (one) person, which is established based on a statement of establishment." And the mechanism for the establishment of an individual PT is regulated in Article 153B which states, "A statement of establishment is registered electronically with the Minister by filling out the form." So the establishment of an individual PT for micro and small businesses is enough to fill out a statement form electronically without the need for a notarial deed. These provisions are regulated in Government Regulation Number 8 of 2021 concerning Company Authorized Capital and Registration of Establishment, Changes,

The Job Creation Law regarding changes to the Company Law is an effort by the government to encourage Micro and Small Enterprises (UMK) to do business through a Limited Liability Company Legal Entity. The concept of an individual legal entity in the form of a limited liability company is a breakthrough which certainly needs to be studied in a more comprehensive manner regarding its legal consequences and implementation.

2. Research Methods

The approach method that will be used in this research is the normative legal approach. In order to obtain a discussion in accordance with what is contained in the purpose of preparing analytical material, in this writing the author will use a normative juridical approach, namely the type of research that is commonly carried out in the development of legal knowledge is commonly known as legal dogmatics. This knowledge shows how a science works, what means and how the method will be determined by what is sought by that science through the vision and mission of science that is related and becomes the subject matter of that science.

This research approach method is descriptive analysis. The nature of descriptive analytical research is research that is intended to provide data that is as precise as possible about the circumstances that are the object of research so that it will reinforce hypotheses and can help strengthen old theories or create new theories.

For this legal research, the authors use primary legal materials consisting of the 1945 Constitution of the Republic of Indonesia, the Act No. 2 of 2014 concerning Amendments to Act No. 30 of 2004 concerning the Position of Notary Public, the Act No. Number 11 of 2020 concerning Job Creation, and various regulations related to legal certainty.

Secondary legal materials, namely legal materials that provide explanations regarding primary legal materials, consisting of journals, both international and national journals, opinions of legal scholars, papers, research reports, and articles and magazines, bibliography and related electronic libraries. with legal certainty.

Tertiary legal materials are legal materials that provide explanations and instructions for primary legal materials and secondary legal materials, including legal dictionaries, Indonesian language dictionaries, encyclopedias and notaries.

Data collection techniques are needed to obtain a scientific truth in thesis research. Data collection techniques in legal research can be in the form of field research and library research.

3. Results and Discussion

3.1. Process of Establishing an Individual Limited Liability Company

The substance of the Job Creation Law has significantly changed the laws for establishing Limited Liability Companies in Indonesia, especially those regulated in the Limited Liability Company Law. The legal issue in this thesis is a change in regulation establishment of a Limited Liability Company in an Individual Limited Liability Company based on the Job Creation Law.

The substance of the Job Creation Law has significantly changed the law on the establishment of a Limited Liability Company in Indonesia, especially those stipulated in the Limited Liability Company Law. Based on the Job Creation Law, the definition of a Limited Liability Company is amended by adding the phrase Individual Legal Entity that meets the UMK criteria as stipulated in the laws and regulations regarding MSMEs.

Based on the definition of a Limited Liability Company, it is possible for a Limited Liability Company to be in the form of an individual legal entity that meets the UMK criteria. According to Asikin and Suhartana, individual companies are defined as companies carried out by one entrepreneur. The company was founded by one person, financed by one person, and run by one person. 7 After the enactment of the Job Creation Law, changes occurred through

Article 153 A of the Job Creation Law, whereby a Limited Liability Company is allowed to be formed by only one founder. PT Perorangan UMK is exempted from the cost of establishing a legal entity only by making a statement of establishment, which afterwards is registered electronically by filling out the

form without going through a notarial deed at Menkumham (Ministry of Law and Human Rights).

Whereas the organ of PT Perorangan is only the director concurrently holding 1 shareholder. And any changes to the articles of association of PT Perorangan UMK are carried out through the decision of one of the founders, in this case the shareholders whose legal powers are considered to have the same power as the GMS. PT Perorangan UMK can be established in the amount of 1 PT Perorangan UMK every 1 (one) year by the founder of PT Perorangan UMK.

Many parties argue regarding the presence of the UMK individual PT form, in this case there are parties who support it on the argument that UMK Individual PT can provide convenience for UMK actors. Meanwhile, the contra argues that the establishment of an individual PT has the potential to cause problems conflict of interest. This is based on PT Perorangan UMK having one-tier characteristics, where the organs only consist of shareholders and concurrently directors without any oversight.⁹

Moreover, the minimum authorized capital limit in the Job Creation Law is no longer specified, unless it is related to certain business activities that refer to statutory regulations. Also regulated in Article 3 of Government Regulation no. 8 of 2021 concerning Company Authorized Capital and Registration of Establishment, Amendment, and Dissolution of Companies that Meet the Criteria for Micro and Small Businesses (PP 8/2021). stated that the authorized capital of the Company is determined by the decision of the founders of the company.

These provisions and arrangements are loopholes that have the potential to exacerbate vulnerability to the inability of the Company as a debtor to provide payments to creditors because there is no capital guarantee that can be used as a means of repayment of receivables and Control exercised only by a shareholder can carry the risk of illegal acts, arising from the Individual Company. Then there is a legal loophole for the occurrence of fraud against third parties on the basis of relying on the nature of the Company's limited liability

Requirements for the Establishment of an Individual Limited Liability Company are contained in Government Regulation Number 8 of 2021 Concerning Company Authorized Capital and Registration of the Establishment, Amendment, and Dissolution of Companies that Meet the Criteria for Micro and Small Businesses:

1) Limited Liability Company referred to as Persero is a legal entity established in accordance with the criteria of micro and small businesses.

2) Make a statement of establishment in accordance with the format in the attachment to Government Regulation No. 8 years 2021.

3) Individual company established by only 1 person.

4) Individual companies are required to have authorized capital and paid-up capital. Just like a Limited Liability Company, the provision for paid-up capital is a minimum of 25% of the authorized capital as evidenced by valid proof of deposit.

5) Individual companies established by Indonesian citizens by filling out a statement of establishment in Indonesian.

6) The Indonesian citizen referred to must meet the requirements, namely: must be aged at least 17 years old and legally competent as shown by KTP.

The process of establishing an Individual Limited Liability Company is sufficient to make a Statement of Establishment in Indonesian (Article 6 paragraph (2) of Government Regulation Number 8 of 2021) and must be registered electronically with the Ministry of Law and Human Rights via the website: <https://ahu.go.id>.

The establishment statement is regulated in Article 7 of Government Regulation Number 8 of 2021, must contain: 12

1) Name and domicile of individual company;

2) The period of establishment of the individual company;

3) The aims and objectives and business activities of individual companies;

4) Total authorized capital, issued capital and paid-up capital;

5) Nominal value and number of shares;

6) Individual company address;

7) Full name, place and date of birth, occupation, place of residence, identification number, and tax identification number of the founder as well as the director and individual company shareholder.

After completing the registration form, the applicant can download proof of registration and receive a certificate of legal entity status.

So in the Establishment of an Individual Limited Liability Company does not require a Notary Deed. The establishment of an Individual Limited Liability Company can only be established with a statement of establishment without an Authentic Notary Deed not in line with the legal principles of a Limited Liability Company.

Even though an authentic deed has the power of perfect proof of law

about what is contained in it "The legal power of proving an authentic deed has been regulated in Article 1870 of the Civil Code which basically states that an authentic deed is a perfect proof of what is contained in it. Perfect and binding, so that the judge must make it a perfect factual basis in the decision on the settlement of disputed cases

To increase the author's knowledge, the author conducted interviews with 2 Notaries and Deed Making Officials based in Banyumas Regency. Based on the results of interviews regarding the establishment of a Limited Liability Company, only through a statement from the founder cannot guarantee the validity of the documents and the identity of the founder and there is no legal certainty. The Job Creation Law only inserts Article 153B which states that the statement of establishment contains the aims and objectives, business activities, authorized capital, and other information relating to the establishment of the Company and the statement of establishment by simply filling in the form provided by the Minister and then registering it with the Minister automatically.

The legality of an individual Limited Liability Company will be doubtful and at risk, even though the statement of establishment has been registered with the Minister electronically, but there is no regulation regarding checking the identity of the founder as well as directors and shareholders of the Individual Limited Liability Company when it is registered. In fact, Article 6 paragraph (3) of Government Regulation Number 8 of 2021 stipulates that an Individual Limited Liability Company obtains legal entity status after being registered with the Minister and obtaining an electronic registration certificate.

The consequences for individual Limited Liability Companies as legal entities, then the legality of the documents and identity of the founder must be accounted for so that in the future there will be no falsification of the identity of the founder. Therefore, the deed of establishment of an individual Limited Liability Company should be drawn up by a Notary in an authentic way and should still be necessary to guarantee the legality of the Individual Limited Liability Company, in terms of the validity of the documents and the identity of the founder, even if only for UMK. Basically, notaries also apply the precautionary principle in knowing the appearers, so that the truth of the

documents and the identity of the founder can be properly accounted for.

And for the cost of establishing an Individual Limited Liability Company, it can be compromised because for community businesses that are included in the UMK category, and as a Notary will also assist the Government in facilitating bureaucracy and accelerating economic recovery after the impact of the Covid-19 pandemic.

3.2. Juridical Implications of Establishing an Individual Limited Liability Company Without a Notary Deed Refers to the Law on Job Creation in the Conception of Legal Certainty

In Limited Liability Companies and Individual Companies there are no differences in company organs if you examine the PT Law, the Job Creation Law and Government Regulation Number 8 of 2021 there are no provisions regarding changes to the composition of organs. 18 In regulations concerning company organs, they are divided into 3 (three) categories namely: Board of Directors, Board of Commissioners and GMS. Each organ performs its respective function and has different rights and obligations in order to achieve the company's goals.

The relationship between the Board of Directors, Board of Commissioners and GMS is equal. Each organ has duties and authorities which cannot be interfered with by one organ with another. 19 The duties of the directors in an individual company are regulated in the Job Creation Law, which is to run the company in accordance with the company's aims and objectives and are required to prepare financial reports.

In principle, the company's organs are not the shareholders, but the General Meeting of Shareholders (GMS) as Article 1 point 2 UUPT states that the Company's organs are the GMS, the Board of Directors and the Board of Commissioners.

Regarding the internal organs of an Individual Limited Liability Company for the UMK criteria Article 8 paragraph (5) and Article 13 paragraph (1) of Government Regulation No. 8 of 2021 confirms that changes in the statement of establishment and dissolution of individual companies are stipulated by decisions of individual company shareholders that have the same legal force as the GMS.20

Regarding management responsibilities, the Job Creation Law inserted Article 153D which states that the Board of Directors of the Company according to the minimum wage criteria carry out the management of the Company for the benefit of the Company in accordance with the aims and objectives of

the Company. In addition, the Board of Directors has the authority to carry out management with policies deemed appropriate by him, within the limits specified in this Law, and/or the statement of establishment of the Company.

Then regarding the duties of the company's Directors for the UMK criteria, the Job Creation Law inserts Article 153F which states that the Directors of the company for UMK as referred to must make financial reports in order to realize good corporate governance. Further provisions regarding the obligation to prepare financial reports are regulated in Article 10 paragraph (2) Government Regulation Number 8 of 2021 which states that the financial report is reported to the Minister by filling in the form for submitting financial reports electronically no later than 6 (six) months after the end of the current accounting period .

The Job Creation Law which does not make changes to the provisions on PT organs means that the provisions regarding PT organs are still valid. Government Regulation Number 8 of 2021 does not explicitly stipulate the organs of individual companies, however, Article 7 of Government Regulation Number 8 of 2021 stipulates that individual companies are established with a statement of establishment accompanied by the identity of the founder as well as the director and shareholders of the individual company."

The phrase "founders as well as directors and shareholders of individual companies" in article 7 paragraph (2) letter g of Government Regulation Number 8 of 2021 refers to the organs of individual companies which only consist of directors (directors) who also double as shareholders, but do not regulate as well as eliminating the organs of the Board of Commissioners. From the provisions of article 7 paragraph

(2) letter g of Government Regulation Number 8 of 2021, the position of company organs in individual companies is to consist only of directors and shareholders, without commissioners organs.

With regard to the position and arrangement of company organs in individual companies, when viewed from the PT Law and the Job Creation Law there is an inconsistency between the provisions on company organs in Article 7 paragraph (2) letter g of Government Regulation Number 8 of 2021 and the provisions on company organs in article 109 number (1) of the Job Creation Law. In the provisions of article 7 paragraph (2) letter g Government Regulation Number 8 of 2021 implicitly stipulates that the organs of an individual company consist of Directors concurrently as Shareholders and do not regulate or even eliminate the organs of the commissioners.

This is certainly contrary to the provisions of article 109 number (1) of the

Job Creation Law which in article 1 number (2) states that the organs of a limited liability company consist of the GMS, the Board of Directors and the Board of Commissioners. Even though in the Job Creation Law the concept of establishing a PT has expanded, the provisions for the company organs themselves have not changed. 23

The inconsistency of regulations regarding company organs in individual companies will certainly lead to legal uncertainty related to juridical regulations regarding company organs. On the one hand the Job Creation Law has regulated provisions for PT organs, but on the other hand the provisions for individual company organs in Government Regulation Number 8 of 2021 are not in line with the provisions of the law above it.

Government Regulation Number 8 of 2021 does not regulate when an individual company is filed for bankruptcy, because of the uniqueness of an individual company which is only founded by one person and does not have a complete company body like a PT. Individual companies are legal entities (rechtspersoon), like humans, legal entities also have rights, obligations and can enter into legal relations.

Legal entities also have assets, which are separate from the assets of their management. So that accountability also has limits. In an individual company, even though it is only founded by 1 (one) person, in terms of liability it is only limited to the company's assets, unless it can be proven that the action is beyond his authority in the articles of association, for example the director commits negligence which causes the individual company to suffer losses, then it can be asked to be responsible up to his personal property

According to Mrs. Sri Nugraeni in the event that an individual company is requested for bankruptcy, then those who have limited responsibility are the directors with the company's assets, in accordance with the authority in the articles of association, creditors cannot ask the directors or founders of the limited liability company to pay with their personal assets. This rule is indeed foreign to Indonesia, its application is also difficult to implement in Indonesia, unlike neighboring countries such as Malaysia and Singapore which adhere to the common law system, so that the rules in the Job Creation Law can be implemented properly. 26

Basically the system adopted by the Job Creation Law is a sweeping system, or many aspects in one rule. This system is commonly used in the common law legal system, therefore it is difficult to implement in Indonesia. However, it cannot be denied that with globalization, there is often disruption between legal systems, so that the legal system boundaries between one country and another become biased.

4. Conclusion

The position of the legal entity of an Individual Limited Liability Company in the legal system in Indonesia is contrary to the regulations relating to the pre-existing Limited Liability Company. Regarding the organs of the Individual Limited Liability Company in article 7 paragraph (2) letter g of Government Regulation Number 8 of 2021, namely only directors and shareholders. However, this is not in line with the organ provisions in the Company Law and the Job Creation Law, which should consist of the GMS, the Board of Directors and the Board of Commissioners. This has resulted in legal uncertainty regarding the organs of the Individual Limited Liability Company contained in Government Regulation Number 8 of 2021 with the company organs contained in the Company Law and the Job Creation Law. As well as Government Regulation Number 8 of 2021 does not regulate if an Individual Company is filed for bankruptcy, because of the uniqueness of an Individual Company which is only founded by one person and does not have a complete company organ like a Limited Liability Company. Because the form of an individual company is a legal entity, the principle of which is the same as a PT, the procedure for bankruptcy can also use the bankruptcy procedure for a PT, which is still guided by the Bankruptcy Law.

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